



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

JPMorgan Chase Bank, N.A.  
Attention: RCO Centralized Mail – Mail Code LA4-7300  
700 Kansas Ln  
Monroe, LA 71203-4774

1401 Hudson Ln, Ste 134  
Monroe, LA 71201  
Telephone Number: 318-410-7567  
Fax Number: 855-468-8523  
Person to Contact: Andrea James  
Employee ID # 1001022422

Date: April 25, 2023

Dear Madam or Sir,

Enclosed is an administrative summons (FinCEN Form 113) relating to an official matter regarding:

- ABTC Corp
- Marcus Andrade

All records reflected on Attachment I of the summons are legally summoned. If additional records are needed, you will be notified later. Please respond to the summons by mail. Your personal appearance is not necessary.

Expenses paid for complying with a BSA summons are limited. Persons summoned to appear shall be paid the same fees and mileage for travel in the United States that are paid witnesses in the courts of the United States. The government is not liable for any expenses incurred regarding the production of documents. The instructions to Part B of the BSA summons make clear the limitations.

Thank you for your cooperation. If you should have any questions, please call me at the above number

Sincerely,

Andrea James  
Internal Revenue Agent

Enclosed: FinCEN Form 113  
Attachment I  
Attachment II

Financial Crimes Enforcement Network  
Bank Secrecy Act  
Summons



From the:

- ☐ Financial Crimes Enforcement Network  
☒ The Internal Revenue Service  
☐ U. S. Customs and Border Protection

1. TO: JPMorgan Chase Bank, N.A.

Address RCO Centralized Mail - Mail Code: LA4-7300  
 700 Kansas Lane, Monroe, LA 71203-4774

2. Date (MM/DD/YYYY)

05/19/2023

3. By the service of this summons upon you, YOU ARE HEREBY SUMMONED AND REQUIRED TO:

- ☐ APPEAR AND GIVE TESTIMONY before the person named, and at the place, date, and time indicated, below; and
- ☒ PRODUCE THE BOOKS, PAPERS, RECORDS, AND OTHER DATA listed below to the person named, and at the place, and date indicated, below.

Your testimony and production of the books, papers, records, at the place, date, and time indicated, and other data are REQUIRED in connection with an investigation for the purpose of civil enforcement of the Currency and Foreign Transactions Reporting Act, as amended (31 U.S.C. 5311-5332); section 21 of the Federal Deposit Insurance Act (12 U.S.C. 1829b), title 1 of Public Law 91-508 (12 U.S.C. 1951, et seq.), or any regulation under any of the foregoing provisions.

4. Name, Title, Department or Agency, Address, and Telephone  
 Number of Person Taking Testimony and Receiving Records

Andrea James, Internal Revenue Agent  
 Internal Revenue Service - Attn: Guadalupe Garcia Jr  
 1101 E Hackberry Ave, Suite 600, McAllen, TX 78501  
 tel # 318-410-7567

5. Place, Date, and Time for Appearance and  
 Testimony and Production of Records

Internal Revenue Service  
 1101 E Hackberry Ave, Suite 600  
 McAllen, TX 78501  
 On or before 6/19/2023

6. Books, Papers, Records, and Other Data Required To Be Produced

1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on electronic media in pdf format unless specified otherwise. Your personal appearance is not necessary.

Attestation: I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original. Signature [Signature] Date 05/19/2023  
 (MM/DD/YYYY)

This summons shall remain in effect until you are granted leave to depart by the Secretary of the Treasury or an authorized delegate of the Secretary. Contumacy or refusal to obey this summons will result in proceedings in a U.S. District Court to compel your compliance with the summons. This summons is issued under authority of 31 U.S.C. 5318 and 31 C.F.R. 1010.911-1010.917.

7. Name, Title, Department or Agency, and Telephone Number of Person Issuing This Summons

Anet Magadamyman, BSA West Territory Manager,  
 Department of the Treasury, Internal Revenue Service  
 SBSE Compliance, BSA West Territory, tel # 213-372-4347

8. Signature of Person Issuing This Summons

Anet  
 Magadamyman  
 Digitally signed by Anet  
 Magadamyman  
 Date: 2023.04.27 14:39:32  
 -07'00'



Provisions of Title 31 United States Code (The Regulations  
Relating to this Summons are at 31 CFR Chapter X, )

Section 5318. Compliance, exemptions, and summons authority

(a) General powers of Secretary. The Secretary of the Treasury may (except under section 5315 of this title and regulations prescribed under section 5315)

- (1) except as provided in subsection (b)(2), delegate duties and powers under this subchapter to an appropriate supervising agency; and the United States Postal Service;
- (2) require a class of domestic financial institutions or non-financial trades or businesses to maintain appropriate procedures to ensure compliance with this subchapter and regulations prescribed under this subchapter or to guard against money laundering;
- (3) examine any books, papers, records, or other data of domestic financial institutions or nonfinancial trades or businesses relevant to the recordkeeping or reporting requirements of this subchapter;
- (4) summon a financial institution or nonfinancial trade or business, an officer or employee of a financial institution or non-financial trade or business (including a former officer or employee), or any person having possession, custody, or care of the reports and records required under this subchapter, to appear before the Secretary of the Treasury or his delegate at a time and place named in the summons and to produce such books, papers, records, or other data, and to give testimony, under oath, as may be relevant or material to an investigation described in subsection (b);
- (5) exempt from the requirements of this subchapter any class of transactions within any State if the Secretary determines that (A) under the laws of such State, that class of transactions is subject to requirements substantially similar to those imposed under this subchapter; and (B) there is adequate provision for the enforcement of such requirements; and
- (6) prescribe an appropriate exemption from a requirement under this subchapter and regulations prescribed under this subchapter. The Secretary may revoke an exemption under this paragraph or paragraph (5) by actually or constructively notifying the parties affected. A revocation is effective during judicial review.

(b) Limitations on summons power.

- (1) Scope of Power. The Secretary of the Treasury may take any action described in paragraph (3) or (4) of subsection (a) only in connection with investigations for the purpose of civil enforcement of violations of this subchapter, section 21 of the Federal Deposit Insurance Act, section 411 of the National Housing Act, or chapter 2 of Public Law 91-508 (12 USC. 1951 et seq.) or any regulation under any such provision.
- (2) Authority to issue. A summons may be issued under subsection (a)(4) only by, or with the approval of, the Secretary of the Treasury or a supervisory level delegate of the Secretary of the Treasury.

(c) Administrative aspects of summons.

(1) Production at designated site. A summons issued pursuant to this section may require that books, papers, records, or other data stored or maintained at any place be produced at any designated location in any State or in any territory or other place subject to the jurisdiction of the United States not more than 500 miles distant from any place where the financial institution or nonfinancial trade or business operates or conducts business in the United States.

(2) Fees and travel expenses. Persons summoned under this section shall be paid the same fees and mileage for travel in the United States that are paid witnesses in the courts of the United States.

(3) No liability for expenses. The United States shall not be liable for any expense, other than an expense described in paragraph (2), incurred in connection with the production of books, papers, records, or other data under this section.

(d) Service of summons. Service of a summons issued under this section may be by registered mail or in such other manner calculated to give actual notice as the Secretary may prescribe by regulation.

(e) Contumacy or refusal.

(1) Referral to Attorney General. In case of contumacy by a person issued a summons under paragraph (3) or (4) of subsection (a) or a refusal by such person to obey such summons, the Secretary of the Treasury shall refer the matter to the Attorney General.

(2) Jurisdiction of court-The Attorney General may invoke the aid of any court of the United States within the jurisdiction of which-

- (A) the investigation which gave rise to the summons is being or has been carried on;
- (B) the person summoned is an inhabitant; or
- (C) the person summoned carries on business or may be found, to compel compliance with the summons.

(3) Court order -The court may issue an order requiring the person summoned to appear before the Secretary or his delegate to produce books, papers, records, and other data, to give testimony as may be necessary to explain how such material was compiled and maintained, and to pay the costs of the proceeding.

(4) Failure to comply with order.-Any failure to obey the order of the court may be punished by the court as a contempt thereof.

(5) Service of process. All process in any case under this subsection may be served in any judicial district in which such person may be found.

(f) Written and signed statement required. No person shall qualify for an exemption under section (a)(6)(sic) unless the relevant financial institution prepares and maintains a statement which,

- (1) describes in detail the reasons why such person is qualified for such exemption; and
- (2) contains the signature of such person.

Attach to Part A of Summons

**CERTIFICATE OF COMPLIANCE**  
**WITH THE RIGHT TO FINANCIAL PRIVACY ACT OF 1978**

TO: JPMorgan Chase Bank, N.A. - RCO Centralized Mail - Code LA4-7300  
 (Name of Financial Institution)

700 Kansas Lane  
 Monroe, LA 71203-4774  
 (Address of Financial Institution)

FROM: Internal Revenue Service  
 (Name of Government Agency)

I hereby certify that the applicable provisions of the Right to Financial Privacy Act of 1978,  
 12 U.S.C. § 3401-3422, have been complied with as to the  
Summons regarding ABTC Corp/Marcus Andrade  
 (Summons, Subpoena, or Formal Written Request)

presented on \_\_\_\_\_ for the following financial records of:  
 Date (MM/DD/YYYY)

(Enter information from BSA Summons, Item 6)

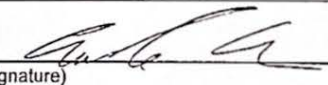
1. Pursuant to 31 CFR 1010.911, you are hereby directed to produce copies of any and all documents as defined in Attachment II. This production is presently modified and limited to the books, papers, records and other data as listed in Attachment I. Compliance with this summons will be satisfied by mailing photocopies of the requested information to the address above by the date specified in the summons. Documents may also be provided on *electronic media in pdf* format unless specified otherwise. Your personal appearance is not necessary.

MAY 19 2023  
 Date (MM/DD/YYYY)

1101 E Hackberry Ave, Suite 600  
 McAllen, TX 78501

(Street Address, City, State, ZIP Code)

(956) 632-3312  
 (Area Code and Telephone Number)

  
 (Signature)

Guadalupe Garcia Jr  
 (Name)

Internal Revenue Agent  
 (Title of Official)

Internal Revenue Service  
 (Government Agency)

Pursuant to the Right to Financial Privacy Act of 1978, good faith reliance upon this certificate relieves your institution and its employees and agents of any possible liability to the customer in connection with the disclosure of these financial records.

Instruction to Server of Summons:

**Part D** If notice is required, this part is to  
 be given to financial institution prior to  
 receiving the financial records.



**ATTACHMENT I**

**TO: JPMORGAN CHASE BANK, N.A.**  
ATTN: RCO CENTRALIZED MAIL – MAIL CODE: LA4-7300  
700 KANSAS LANE  
MONROE, LA 71203-4774

**RE: ABTC CORP/MARCUS ANDRADE**  
7324 SOUTHWEST FWY, STE 222  
HOUSTON, TX 77074

**ITEMS REQUESTED:**

**ALL OPEN AND CLOSED ACCOUNTS**

For the period May 1, 2020 through October 31, 2020

All records pertaining to the following individuals and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which these individuals or entities may have a financial interest:

- ABTC Corp
- Marcus Andrade

To include all accounts in which these individuals had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

**SAVINGS ACCOUNT RECORDS:** Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals.

**CHECKING ACCOUNT RECORDS:** Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos.

**LOAN RECORDS:** Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

**SAFE DEPOSIT BOX RECORDS:** Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence regarding the dates of payment or date interest is earned, checks issued for interest payments.

U.S. TREASURY NOTES AND BILLS: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

CREDIT CARD RECORDS: Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

PURCHASES OF BANK CHECKS: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

RECORD FORMAT: In addition to hard copies, records are requested in the form of magnetic media. Data may be provided on a CD, DVR, or flash drive in a (1) Microsoft Excel file format or (2) Access Database. Alternatively, other acceptable formats would be "text fixed length flat file", "delimited file", or "Text print file". If a delimited file is used please use the "|" (pipe) or "~" (tilde) for the delimiting character instead of "," (comma). Also if the source of the data is a mainframe, please use a text qualifier of double quotes (") for all text fields. Otherwise, no text qualifier is needed. A record layout for the data is also requested.



## ATTACHMENT II

TO: **JPMORGAN CHASE BANK, N.A.**  
ATTN: RCO CENTRALIZED MAIL – MAIL CODE: LA4-7300  
700 KANSAS LANE  
MONROE, LA 71203-4774

RE: **ABTC CORP/MARCUS ANDRADE**  
7324 SOUTHWEST FWY, STE 222  
HOUSTON, TX 77074

## DEFINITIONS

The term "document" shall mean the original and any nonidentical copy of written, typed, printed, recorded, transcribed, punched, taped, filmed, or graphic matter, or sound production, however produced or reproduced, of any kind, in the possession, custody, or control of the summoned parties, regardless of where located, and includes, but is not limited to contracts, agreement, orders, diaries, correspondence, communications, memoranda, messages, reports, studies, drawings, papers, agenda, bulletins, notices, announcements, vouchers, brochures, schedules, computer printouts, statements, price lists, journals, ledgers, films, film clips, telegrams, teletypes, and magnetic or recorded tapes. In all cases where any original is not in the possession, custody or control of the summons party/parties, the term "documents" shall include any copy of the original and any nonidentical copy thereof.

## IDENTIFYING AND GROUPING DOCUMENTS

In order to facilitate the handling of documents submitted pursuant to this summons, to preserve their identity, and to ensure their accurate and expeditious return, the following procedures should be observed for all such documents:

- A. The documents should be numbered consecutively.
- B. The documents should be grouped according to the individual paragraph of this summons to which they are responsive, and, within each such group, the documents should be arranged, to the extent possible in chronological order. Multi-paged documents should remain intact.

# FedEx®



<https://www.fedex.com/shipping/html/en/PrintF1-one.html>

ORIGIN ID: HNBA (317) 757-7282  
SUBPOENA PROCESSING  
JP MORGAN  
7610 W WASHINGTON ST  
FLOOR 01  
INDIANAPOLIS, IN 46231  
UNITED STATES US

SHIP DATE: 19 JUL 23  
ACTWGT: 0.10 LB  
CAD: 111028201/NET4640

BILL SENDER

TO ROWLAND MARCUS ANDRADE  
ROWLAND MARCUS ANDRADE  
9414 PLAZA POINT DRIVE

MISSOURI CITY TX 77459

(361) 244-0156  
INV 56144957-F2  
PO 273933

REF 273933

DEPT 273933



FedEx  
Express



THU - 20 JUL 4:30P  
STANDARD OVERNIGHT

TRK# 7727 8318 4606  
0201

## XA SGRA

77459  
TX-US IAH

